IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION
CRIMINAL APPEAL NO. 438 OF 1994

The State of Maharashtra
(at the instance of
Police Investigation Cell,
Sales Tax, C.D.C.I.D.) ...Appellant.

V/s

1. Khetaram G. Patel.
Prop. of M/s. J.K. Metal
Corporation situated at
185, Black Stone Building
1st Floor, Room No.6,
Dr. M.G. Mahimtura
Marg, Bombay 400 004.

2. Govaram J. Chaudhary
r/o. 171/181 J.T. Building,
Room No.18, Dr. M.G. Mahimtura
Marg, Bombay - 400 004. ...Respondents.

Mr. A.S. Shitole, APP for the State.

Ms. S.D. Khot, advocate for the respondents.

CORAM: V.M.KANADE,J.
DATE: 10th February, 2005

P.C.

1. Heard the learned APP appearing for the State and

the learned Counsel appearing for the respondents.

2. The State has preferred an appeal against the order passed by the Metropolitan Magistrate, 25th Court, Mazgaon, Bombay for enhancement of the sentnece imposed by the Trial Court. By the said judgment and order, the Trial Court convicted respondents for an offence punishable under section 471, 420 read with

section 114 of the Indian Penal Code and sentenced them to suffer S.I. till rising of the Court and to pay fine of Rs. 500/- on each count and, in default, to suffer R.I. for three months.

3. The respondents were charged for having presented forged entries to the sales tax officer and for cheating the sales tax officer by producing forged returns. The accused pleaded guilty to the said charge.

4. After having heard the learned APP for the State and the learned Counsel appearing for the respondents, I am of the view that the sentence imposed by the Trial Court is grossly inadequate considering the charge which was framed against the respondents. In my view, ends of justice would be met if the amount of fine is increased to Rs 15,000/- each on both counts.

5. The appeal is partly allowed. The respondents shall pay Rs 15,000/- each as fine and, in default of payment of fine, they shall suffer R.I. for three months. The order of the trial court is modified accordingly.

V.M. KANADE, J.